

I hereby certify that this correspondence is being transmitted via first class mail on the date noted below to:



Commissioner for Patents
PO Box 1450
Alexandria, VA 22313-1450
May 27, 2008

Date of Deposit

Amir N. Penn (Reg. No.: 40,767)
Name of applicant, assignee or
Registered Representative

Amir N Penn

Signature
May 27, 2008

Date of Signature

Our Case No. 11336/521 (P03089US)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE.

In re Application of:

Bradley F. Eid et al.

Serial No. 10/607,024

Filing Date: June 25, 2003

For: MULTI-CHANNEL SOUND PROCESSING
SYSTEMS

Examiner: Tran, Con P.

Group Art Unit No.: 2615

Confirmation No.: 5596

RESPONSE TO OFFICE ACTION MAILED JANUARY 25, 2008

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In reply to the Office Action dated January 25, 2008, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 9 of this paper.